



General Assembly

January Session, 2003

Amendment

LCO No. 7195

SB0109907195SD0

Offered by:

SEN. FONFARA, 1st Dist.

REP. WALLACE, 109th Dist.

To: Subst. Senate Bill No. 1099

File No. 725

Cal. No. 474

(As Amended By Senate Amendment Schedule "A")

**"AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR
CHARITABLE HOUSING."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (7) of section 12-81 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage and applicable to assessment years commencing on or after October 1,*
6 *2002*):

7 (7) Subject to the provisions of sections 12-87 and 12-88, the real
8 property of, or held in trust for, a corporation organized exclusively for
9 scientific, educational, literary, historical or charitable purposes or for
10 two or more such purposes and used exclusively for carrying out one
11 or more of such purposes and the personal property of, or held in trust
12 for, any such corporation, provided (A) any officer, member or

13 employee thereof does not receive or at any future time shall not
14 receive any pecuniary profit from the operations thereof, except
15 reasonable compensation for services in effecting one or more of such
16 purposes or as proper beneficiary of its strictly charitable purposes,
17 and [provided] (B) in 1965, and quadrennially thereafter, a statement
18 shall be filed on or before the first day of November with the assessor
19 or board of assessors of any town, consolidated town and city or
20 consolidated town and borough, in which any of its property claimed
21 to be exempt is situated. Such statement shall be filed on a form
22 provided by such assessor or board of assessors. On and after July 1,
23 1967, housing subsidized, in whole or in part, by federal, state or local
24 government and housing for persons or families of low and moderate
25 income shall not constitute a charitable purpose under this section. As
26 used in this subdivision, "housing" shall not include real property used
27 for temporary housing belonging to, or held in trust for, any
28 corporation organized exclusively for charitable purposes and exempt
29 from taxation for federal income tax purposes, the primary use of
30 which property is one or more of the following, provided the
31 individuals using such temporary housing acquire no ongoing rights
32 of tenancy therein:

33 (i) An orphanage;

34 (ii) A drug or alcohol treatment or rehabilitation facility;

35 (iii) Housing for homeless, retarded or mentally or physically
36 handicapped individuals, or for battered or abused women and
37 children;

38 (iv) Housing for ex-offenders or for individuals participating in a
39 program sponsored by the state Department of Correction or Judicial
40 Branch;

41 (v) Short-term housing operated by a charitable organization where
42 the average length of stay is less than six months; and

43 (vi) Housing in the safe home program of the Department of

44 Children and Families."

45 Sec. 2. (NEW) (*Effective October 1, 2003, and applicable to assessment*
 46 *years commencing on or after October 1, 2003*) (a) On or before January
 47 first, annually, the Secretary of the Office of Policy and Management
 48 shall determine the amount due to each municipality in the state, in
 49 accordance with this section, as a state grant in lieu of taxes with
 50 respect to temporary housing exempt from the property tax under
 51 subdivision (7) of section 12-81 of the general statutes, as amended by
 52 this act, to receive payments in lieu of taxes for such property,
 53 exclusive of any such temporary housing operated by the federal
 54 government or the state of Connecticut or any subdivision thereof.

55 (b) The grant payable to any municipality under the provisions of
 56 this section in the state fiscal year commencing July 1, 2004, and in
 57 each fiscal year thereafter, shall be made annually in an amount equal
 58 to fifty per cent of the taxes that would be paid on such property were
 59 the property not exempt from taxation. Such grant shall be calculated
 60 by multiplying the assessed value of such property, which shall be
 61 determined by the tax assessor of such municipality in the manner
 62 used by such assessor for assessing the value of other real property, by
 63 the applicable tax rate of the municipality. The amount of the grant
 64 payable to each municipality in any year in accordance with this
 65 section shall be reduced proportionately in the event that the total of
 66 such grants in such year exceeds the amount appropriated for the
 67 purposes of this section with respect to such year.

68 (c) As used in this section, "municipality" means any town,
 69 consolidated town and city, consolidated town and borough, borough,
 70 district, as defined in section 7-324 of the general statutes, and any city
 71 not consolidated with a town."

This act shall take effect as follows:	
Section 1	<i>from passage and applicable to assessment years</i> <i>commencing on or after October 1, 2002</i>

Sec. 2	<i>October 1, 2003, and applicable to assessment years commencing on or after October 1, 2003</i>
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